

ECONOMIC **CONCEPTS OF IBN** **TAMIYYAH**

Brief Life History

Ibn Taimiyyah's full name is Taqi al-Din Ahmad bin 'Abd al-Halim. He was born in Harran on 22 January, 1263 AD (10 Rabi' al-Amwal, 661 AH). His family had long been renowned for its learning. His father' Abd al-Halim, uncle Fakhr al-Din and grandfather Majd al-Din were great scholars of Hanbalite jurisprudence and the authors of many books. Endowed with a penetrating intellect and a wonderful memory, Ibn Taimiyyah studied at an early stage all the disciplines of jurisprudences, traditions of the Prophet, and commentaries of the Qur'an, mathematics and philosophy and in each he was far ahead of his contemporaries. Among his teachers was Shams al-Din al-Maqdisi, first Hanbali Chief Justice of Syria following the reform of the judiciary by Baibars.

Ibn Taimiyyah was barely seventeen when the Qadi al-Maqdisi authorized him to issue fatawa (legal ruling). The Qadi remembered with pride that it was he who had first permitted an intelligent and learned man like Ibn Taimiyyah to give fatwa. At the same age he started delivering lectures. When he was thirty, he was offered the office of Chief Justice, but refused, as he could not persuade himself to follow the limitations imposed by the authorities. He was interested in nothing except spreading knowledge and inspiring action in accordance with it. His brother used to take care of his expenses, which were slight as his lifestyle, was very simple. He was more concerned with the interests of others.

Ibn Taimiyyah's life was not confined to the world of books and words. Whenever circumstances demanded, he took part in political and public affairs too, distinguishing himself not only through his writings and speeches but also with the sword as a brave warrior.

Many of his works were produced in this period. During his detention the Maliki Qadi, al-Ikhna'i, wrote a booklet against Ibn Taimiyyah's treatise on tomb visits. From inside prison, Ibn Taimiyyah wrote an article criticizing the Qadi in which he proved him to be ignorant and incompetent and unsuitable for the post of judge. This article was widely circulated and al-Ikhna'i complained to the Sultan. Ibn Taimiyyah was then, in 1328, deprived of all means of writing, his pen and papers taken away.

But this did not stop Ibn Taimiyyah from writing; he wrote many letters and booklets with coal.⁹ He never complained to anybody about his persecution. Only when all reading and writing materials were taken away from him, did he say: "Now they really have put me into prison". He breathed his last on 26 September, 1328 (20 Dhu'l-Qa'dah 728 AH) having endured harsh conditions for five months.

Just Price, Market Mechanism and Regulation

Just Price

The Qur'an lays great emphasis on justice. It was quite natural to apply the idea to market relations, especially to prices. Thus the Prophet, peace be upon him, characterized riba as overcharging a trusting customer.

A just or fair price is mentioned in some traditions from the Prophet in the context of compensation due to an owner, for example, in the case of a master who frees part of a slave. The slave becomes a free man and

the master is compensated for the remaining part at a fair price (qumah al-'adl). The same term occurs in a report about the second Caliph 'Umar bin Khattab, fixing a new value for blood money (diyah) after the purchasing power of the dirham fell due to a rise in prices. The notion of a just or fair price is also found in one of the state letters of the fourth Caliph, 'Ali bin Abi Talib.

Jurists who codified Islamic rules about business transactions, applied to concept in case a defective object is sold, in case of usurpation, forcing a hoarder to sell his goods, overcharging, disposal of the property of a trust, etcetera. Generally, they thought that the just price of something is that price which is paid for similar objects in a given time and place. Therefore} they preferred to call it the price of the equivalent (thaman al-mithl).

Though the notion of a just or fair price was present in Islamic jurisprudence since the earliest times, Ibn Taimiyyah seems to be the first Islamic scholar to have paid .it special attention.

It is pertinent, however, to note that the elaboration of the idea by Ibn Taimiyyah was a development indigenous to Islamic jurisprudence. It had little to do with the development of the idea among the scholastics.

We find two terms occurring very frequently in Ibn Taimiyyah's discussion on the issues related to prices: "compensation of the equivalent" (iwad al-mithl) and "price of the equivalent" (thaman al-mithl). He says:

"The compensation of the equivalent will be measured and assessed by its equivalent, and this is the essence of justice (nafs al-'adl)."

Elsewhere, he distinguishes between two kinds of prices; unjust and prohibited prices and just and desired ones, and he considers the price of the equivalent as the just price. Thus, the two words, "just" and "equivalent", are used interchangeably, a procedure we too shall follow.

Ibn Taimiyyah's just compensation ('iwad al-mithl) and just price (thaman al-mithl) are not the same. The question of just compensation or "compensation of the equivalent" arises when the discharge of moral or legal obligations is at issue, perhaps (but not necessarily) in connection with goods

For Ibn Taimiyyah, this principle is involved in the following cases:

1. When a person is held responsible for causing injuring to others' lives (nufus), or property (amwal), or virginity, or profit (manafi');
2. When a person is under obligation to repay equivalent goods or profits, or to recompense for injury to some part of the body (ba'd al-nufus);
3. When a person is asked to settle invalid contracts (al-'uqud al-fasidah) and valid contracts (al-'uqud al-sahihah) in the event of a defect (arsh) in lives and property.

The same general principle applies to payment of dues, compensation and other financial obligations. For example:

1. grants made by the governor (wali) to Muslims, orphans and trusts (waqf);
2. compensation by a business agent (wakil) who is agent for the payment of compensation;
3. remuneration by/to a business partner (al-musharik wa'l-mudarib), etcetera.

These cases are not in fact cases of exchange but, as we said above, of compensation or discharge of obligation. Defining the "compensation of the equivalent", Ibn Taimiyyah says that it "is the equivalent amount of that particular object in the prevailing usage (urf). It is also referred to as the rate (si'r) and custom ('adah). Moreover, he goes on: "The correct evaluation of the just compensation will be based on the analogy and assessment of a thing by its equivalent. And this is real justice and real accepted usage."

It seems that the concept of just compensation was a guideline for the just in the society and for judges in court. It should be remembered, initially, that the aim of the just price was also to provide a guideline for the authorities; its later development gave it an economic turn.

Thus, there is a great resemblance between Ibn Taimiyyah's concept of just compensation and the just price of early scholastic thinkers.

Ibn Taimiyyah distinguished between the ethico-legal and economic aspects of just price. He used the term "compensation of the equivalent" for the former, and "price of the equivalent" for the latter. Such a distinction was not common in his day. He says: "Often it becomes ambiguous with experts in jurisprudence, and they argue against each other about the nature of the compensation of the equivalent -its kind (jins) and quantity (miqdar)."

Since compensation of the equivalent is a moral and legal concept, he speaks both of the legally necessary minimum, and of the desirable or morally excellent. He says:

"To compensate for a thing by its equivalent is an obligatory justice ('adl wajib) and if payment is voluntarily increased, it is far better and a desirable benevolence (ihsan mustahab); but to reduce the compensation is a prohibited injustice (zulm muharram). Likewise, to counter a bad thing with its equivalent is permitted justice ('adl ja'iz), but to increase the damage is unlawful (muharram), and to reduce it is desirable benevolence (ihsan mustahab)."

On the difference between compensation of the equivalent and price of the equivalent, he observes:

"Amounts quoted in contracts are of two types. First, an amount with which people are familiar and to which they are accustomed. This is the commonly accepted customary compensation. The second is the kind which is uncommon (nadir), which comes as a result of increase or decrease in volition (raghbah) or some other factors. This is expressed as price of the equivalent".

It seems clear that for Ibn Taimiyyah, the compensation of the equivalent is a relatively durable phenomenon, resulting from established custom, while the price of the equivalent is a variable, determined by forces of supply and demand and affected by the will and desire of the people concerned.

In contrast to the compensation of the equivalent, the question of price of the equivalent arises when there is actual sale, purchase and exchange of goods. Defining it, Ibn Taimiyyah says: *"The price of the equivalent is that rate (si'r) at which people sell their goods and which is commonly accepted as equivalent for it and for similar goods at that particular time and place."* Other passages of al-Hisbah reveal that by the price of the equivalent he means, more precisely, that price which is established by the free play of market forces -of supply and demand. For example, describing a change in market price, he writes:

"If people are dealing their goods in the normal ways (al-wajh al-ma'ruf) without injustice on their part and the price rises either due to shortage of the goods (that is, decrease in supply) or due to increase in population (that is, increase in demand), then it is from Allah (SWT). In such cases, to force the sellers to sell their goods at a particular price is a wrongful pressure (ukrah bi ghair haqq)".

The phrase "in the normal ways and without injustice on their part" signifies that the price of the equivalent must be a competitive price and there must be no fraud, because in the competitive market, prices are given. Only by fraudulent practices can one charge higher prices. Thus, there is a profound affinity between Ibn Taimiyyah's concept of the price of the equivalent and that of just price presented by the scholastic thinkers, if we accept that their just price was actually the normal competitive price. But Ibn Taimiyyah goes beyond the scholastic philosophers in general and

St. Aquinas in particular, he advocates setting a price of the equivalent where one is not already in place, When doing so, he explicitly takes into consideration the subjective value of the object to the buyer as well as its subjective value for the seller. As noted above, St. Aquinas did not grasp the relevance of the former. We shall return to this matter below when we discuss price regulation by the authorities.

The Concept of Just Wages or Wages of the Equivalent

Closely related to the notion of the just price is that of the just wage. The only reference which Aquinas makes to the wage is to say that it is subject to the same rule of justice as prices. We have not found much detail on the subject in works dealing with medieval economic doctrines. In brief, we can say that by the just wage, the medieval philosophers meant that rate of remuneration required to enable the worker to live decently in that situation of life into which he had been put.

Rather more detailed discussion of the problem is found in the works of Ibn Taimiyyah. He refers to it as pricing in the labor market (tas'ir fill a'mal) and uses the term the "wage of equivalent" (ujrah al mithl). As with prices, the basic principle to be observed is full definition of quantity and quality: Wages and prices, when they are uncertain and indeterminate as is the case when they are not specified, or are not seen, or their kind is not known, then it is a case of uncertainty and gambling, (It should be remembered that during those days, wages as well as prices were sometimes paid in kind.)

Since the "wage of equivalent" is governed by the same rule as the "price of equivalent", it can be inferred that the wage earner or laborer is allowed in normal conditions to charge the wage determined by bilateral bargaining between employer and employee. In other words, labor is treated as a commodity, subject to the same economic laws of supply and demand. In case of imperfection in the market, the "wage of the equivalent" will be fixed in the same way as the "price of the equivalent". For example, 'if people are in need of the services of cultivators or of those engaged in textile production or in construction, but they are not prepared to give their services, the authorities may in this case fix the "wage of the equivalent", so that the employer cannot reduce the wage of the worker nor the worker demand more than the established 'just wage'.

The question of how the "wage of the equivalent" is to be determined is answered by Ibn Taimiyyah in one place in his fatawa where he says:

"The wage of the equivalent will be determined by the quoted wage (musamma) if such quotation (musamma) exists, to which the two parties may refer, just as in the case of sale or hire, the quoted price (thaman musamma) will be held as the price of the equivalent."

The principle applies to the state just as much as to an individual. That is, if the state wants to fix wages, or if the two parties have not previously agreed on a wage, they should agree or fix a wage which, in normal conditions, is quoted and accepted for that particular kind of work. The same procedure is applied to the sale of commodities where many goods are sold without a mention of price. In this case, buyer and seller agree on the price which is normally paid for the particular kind of goods in question.

The Profit of the Equivalent (Just Profit)

Ibn Taimiyyah recognises the idea of profit and the seller's right to it. He suggests that they "earn profit in the commonly accepted manner (al-ribh al-ma'ruf) without destroying their interest and the interest of the consumers. As with other thinkers of the period, detail is insufficient. Since profit is part of price, analysis of it usually accompanies that of price in Ibn Taimiyyah's writing.

In the light of his definition of just price, we may define the just profit or the "profit of the equivalent" as the normal profit which is generally earned in that particular type of trade, without harming others. He does not approve an abnormal rate of profit, exploitative (ghaban fahish) of a situation where people are ignorant of market conditions (mustarsil). He writes:

"A person who acquired goods to earn income and to trade with them at a later date is permitted to do so but he is not allowed to charge from a needy person (nuhtaj) a higher profit than the customary one (al-ribh al-mu'tad), and he ought not to increase the price for him due to his need (darurah)". And again: "A trader should not charge from an unaware person a profit higher than he charges from others; in the same way, if there is a needy person (mudtarr) who is bound to buy the good to fulfil his need (that is, his demand for that good is perfectly inelastic), the seller must charge a profit equivalent to the profit charged from a person not so bound."

Ibn Taimiyyah supports his view with a saying of the Prophet (SAW) that selling to a needy person who exploits his need is prohibited. He further says: "If the want relates to basic needs (malabud minhu) such as

food and clothing, then the seller ought to sell only at a commonly accepted fair price (al-qimah al-mu'rufah). The needy persons are allowed to take that commodity from him without his choice at the commonly accepted price, and they should not pay more than that price."

By this in our opinion, he does not mean that any private individual may simply grab the goods he needs and just throw the right price at the seller. He means, rather, that private individuals may demand regulation of prices by the state and that the state should use its authority in this regard. From one of these pronouncements it appears that Ibn Taimiyyah regarded profit as the creation of labor and capital jointly. Hence, owners of both factors of production were entitled to a share in the profits. Giving his opinion on a disputed matter, he declares that profit is to be divided according to the commonly accepted fashion between the two partners -the one who invested his labor and the other who invested his money.

"Because the profit is the increment caused by the labor of this one and the capital (mal) of that one, so its distribution will be in the same way as any increment created by two factors".

Relevance of These Ideas to the Society

The main objective of the just price and other related ideas was to maintain justice in commutative dealings and other relations among the members of the society. They were also meant to provide guidelines for the authorities to enable them to protect the people from exploitation. And in fulfilling these aims, they would make it easier for the people to meet their moral and financial obligations.

Justice for the sellers is that goods should not be taken forcibly at prices that deprive them of normal profits. Because "individuals are authorized in what they own, no one can take it, wholly or partly, without their full agreement and consent;⁴¹ and forcing anyone to sell what he is not legally obliged to sell, or not to do what he is legally allowed to do, is injustice; and injustice is an oppression (zulm) which is forbidden".⁴² But if there is some reason for forcing a seller, and if without coercion he would not fulfil his obligations, he may be forced to sell his goods at the "price of the equivalent" to safeguard the interests of others.

On the buyer's side, Ibn Taimiyyah used an example of "a person who is required by religion to buy certain goods such as the equipment for pilgrimage. He should buy it at the 'price of the equivalent'. He is not allowed to abstain from buying it on the pretext that the price is so high that he would not like to pay it".⁴⁴ Another example is that of a person "who is responsible for meeting the expenses of others, such as a husband for his wife, or a person responsible for impoverished near-relatives specified by law -such a person has no right (provided that the existing price is the price of the equivalent) to move in order to buy lower quality (elsewhere), claiming that the price is high for him".

The issue comes up repeatedly in the works of Ibn Taimiyyah. If a person is debarred from exercising his rights in his property on grounds of imbecility or legal minority, the trustee can make an alteration or modification in his property by sale or purchase only at a just price.⁴⁶ Preference must be given to the "price of the equivalent" in the event of any controversy between the contractors regarding the price, or wages.

The uses and implications of the "wage of the equivalent" are also similar to those of the "price of the equivalent". The basic aim of the "wage of the equivalent" is to safeguard the interest of both the employers and employees and protect them from exploitation by each other; it is obviously helpful in resolving industrial disputes. For instance, Ibn Taimiyyah writes:

"If an employer employs the wage earner, by fraudulent practice, at a price less than the 'equivalent', which is not accepted by anyone normally, then he has a right to demand the 'wage of the equivalent'.⁴⁷ Another example is 'the employee who did not complete his work, so he is not entitled to the full wages agreed upon. But he will nevertheless be paid according to his work'".

The concept of 'just wage' is also applied in the case of termination of an employment contract. In reference to the Nusairiyah community who always sided with the enemies of Islam and never enjoyed the confidence of Muslims, Ibn Taimiyyah says: "In case of nullification of contract of work with them, if the contract is basically valid, then the agreed wage will be paid, otherwise, the 'wage of the equivalent'".

The government is also required to adopt these principles in all its dealings. If there is need for prices to be fixed, it should be done by the authorities and at the 'just price'.⁵⁰

Market Mechanism

Ibn Taimiyyah had a clear grasp of how, in a free market, prices are determined by the forces of demand and supply. He says:

"Rise and fall in prices are not always due to an injustice (zulm) by certain individuals. Sometimes, the reason for it is deficiency in production or decline in import of the goods in demand. Thus if desire for it decreases, the price rises. On the other hand, if availability of the good increases and the desire for it decreases, the price comes down. This scarcity or abundance may not be caused by the action of any individuals, it may be due to a cause not involving any injustice, or sometimes, it may have a cause that does involve injustice. It is Almighty God who creates desires in the hearts of people".

From that statement, it would appear that a prevailing view in Ibn Taimiyyah's time held rising prices to be the result of injustice or malpractice on the part of sellers. The actual word used by him is zulm, which means transgression or injustice. Here, it is used in the sense of manipulation by sellers leading to imperfection in the market. According to Ibn Taimiyyah, this is not always true. He states the economic reasons for the rise and fall of prices and the role of market forces in this regard.

Ibn Taimiyyah mentions two sources of supply -local production and import of the goods demanded (ma yukhlaq aw yujlab min dhalik al-mal al-matlub). The radicals (t-l-b) of al-matlub give the synonym of the English "demand". To express demand for a particular good, he uses the phrase "raghbat fi'l shai", that is, desires for the thing, the good. Desire which reflects need or "taste" is one of the most important determinants of demand; another is income, one not mentioned by Ibn Taimiyyah.

A change in supply, the other market force besides demand, is described by him as an increase or decrease in availability of the good. He has already noted the two sources of supply: local production and import.

The passage quoted above suggests that Ibn Taimiyyah is referring to what we now term shifts in demand and supply functions, without calling them as such. That is, more being demanded at the same price and less being supplied at the same price, or conversely, less being demanded and more being supplied at the same price leading to an ultimate decline of the price. He combines two different changes in one. No doubt, if a decreased supply accompanies an increase in demand, a rise in the price will be more pronounced. The converse is similarly true as both changes help move the price in the same direction. However, the two changes are not necessarily combined, nor do they, necessarily, occur together. We can experience the same result if only one change occurs. For example, if a demand decrease while supply remains stable, the price will come down and vice versa. A number of such possibilities can be imagined, which are implied in what Ibn Taimiyyah has written. As quoted earlier, in one place in his book *Al-Hisbah fi'l-Islam*, Ibn Taimiyyah describes the two changes separately: "If people are selling their goods in the commonly accepted manner without any injustice on their part and the price rises in consequence of decreases in the commodity (qillah al-shai') or increase in population (kathrah al-khalq), then this is due to Allah (SWT)".

Here he attributes price rise to either "a decrease in commodity", or an "increase in population". "Decrease in commodity" can be appropriately re-worded as a "fall in supply". Similarly, an "increase in population" is more likely to cause an increase in demand, so it can be re-worded as "rise in demand". An increase in price due to a fall in supply or a rise in demand is characterized as an act of Allah to indicate the impersonal nature of the market mechanism.

In distinguishing between a price rise due to market forces and one due to an injustice, such as hoarding, Ibn Taimiyyah has located a ground for price regulation by the authorities.

We should note here that while, in the arguments quoted above, Ibn Taimiyyah analyses the effect on prices of shifts in supply and demand, he does not note the effect of price levels and demand and supply levels (that is, a movement along the same curve from one point to another). At one point in *Al-Hisbah*, he reports with approval the view of an earlier jurist, Abu'l Walid (1013-81), that administrative price-fixing at a level such that no profit is possible leads to price corruption, sellers hiding goods, and the destruction of people's

wealth.⁵³ This awareness that the supply might dry up should the price fall too low brings Ibn Taimiyyah very close to observing a direct relationship between price and available supply.

On another occasion, in his fatawa,⁵⁴ Ibn Taimiyyah lists some of the factors that affect demand and consequently prices:

- a. People's desire (al-raghabah) is of different kinds and varies frequently. It varies according to the abundance or scarcity of the good demanded (al-matlub). A good is much more strongly desired when it is scarce than when it is available in abundance
- b. It varies also depending on the number of demanders (tullab). If the number of persons demanding a commodity is large, its price goes up as against when their number is small.
- c. It is also affected by the strength or weakness of the need for the good and by the extent and size of the need, however great or small it is. If the need is great and strong, the price will increase to an extent greater than if the need is small and weak.
- d. The price also varies according to (the quality of the customer) with whom the exchange is being transacted (al-mu'awid). If he is rich and trustworthy in paying debts, a lower price is acceptable from him than would be acceptable from someone known for his insolvency, delay in payment or denial of payment due.
- e. The price is influenced also by the kind (of money) paid in exchange; if it is in common circulation (naqd ra'ij), the price is lower than if payment is made in money less common in circulation. Like dirham and dinar these days in Damascus where payment in dirhams is the common practice.
- f. This is because the purpose of the contract is (reciprocal) possession by the two parties (to the contract). If the payer is capable of payment, and is expected to fulfill his promise, the objective 'of the contract is realized with him; in contrast to the case if he is not fully capable or trustworthy regarding his promise. The degrees of capability and trustworthiness differ. This applies to the seller and the buyer, the lessor and the lessee, and the bride and the groom in marriage. The object of the sale is sometimes (physically) available and sometimes it is not. The price of what is available is lower than the price of what is not. The same applies to the buyer who is sometimes able to pay immediately since he has money; but sometimes he does not have cash and wants to borrow or to re-sell the commodity in order to make payment. The price is lower in the former case.
- g. The same applies to one who leases or rents out. He may be in a position to deliver the benefits to which the contract entitles the lessee who can then avail himself of these benefits without (additional) costs such as the costs that arise in villages, visited by oppressors in authority or by robbers, or in places infested by predatory animals. Obviously, the price of the land under such conditions is not the same as for similar land which does not require these (additional costs).

As we noted earlier, Ibn Taimiyyah uses "desire" in the sense of "demand". Subsequently he uses more than exact synonym (t-l-b), al-mutlub and al-talibun for, respectively, the goods in demand and for those making the demand. In his analysis of the rise and fall of prices, economic and non-economic and individual and collective factors are all mentioned together. To say that a scarce good is far more strongly desired than one abundantly available is to conceive of demand and supply as interdependent, which is not true. Generally speaking, Ibn Taimiyyah has observed here a psychological fact, namely, that some individuals finding a good in short supply may expect it to be in even shorter supply in the future and hence increase their demand for that good now.

An increase in the number of those making the demand and so causing an increase in price is an economic phenomenon and is one of the cases of change in market demand functions. Size of need as distinct from its intensity may refer to the commodity's place in the total basket of goods needed by the consumer. If this interpretation is correct, Ibn Taimiyyah has associated intensity of need coupled with, relative importance in the totality of consumption requirements with high prices. Conversely, a less intensely felt need coupled with relative unimportance in the totality of consumption requirements is a cause of lower price.

The next point, (d) in the list above, relates to sale on credit. In any single instance, it is not very relevant to an analysis of market prices but it becomes relevant if credit sale is the general rule so that sellers have to take uncertainties regarding payment into account when calculating prices. The point that prices quoted in one coin may be lower than in another coin, point (c) above, is a reference to the peculiar monetary situation in Damascus at that time. The reason for it may have been the increasing quantity of alloy in gold coins or the frequent unfavorable changes in the dinar and dirham ratio. It should be remembered that towards the end of his reign, Nasir Muhammad bin Qalawun forbade people to sell or buy gold. All were obliged to

surrender their gold to the mint and take dirhams in exchange. This might have contributed to the relatively higher prices in terms of dinars.

The specific case of charging a lower price for a commodity immediately available on the market and a higher price for one that is not, point (f) above, can be interpreted as a case of extra payment for procuring a commodity that is difficult to come by. Ibn Taimiyyah has noted, point (d) above, the parallel case of the cash price rising when payment is deferred.

The example given in point (g) above makes the point that any costs incurred by the buyer in order to utilize a leased or rented object must be taken into account by the one who rents out the object. Ibn Taimiyyah finds a common element between case (d), (e), (f) and (g): uncertainties or further costs involved caused prices to be different from what they would otherwise have been. This in itself is a significant contribution to economic analysis, and to this must be added his awareness of the effects of changes in supply and demand on prices.

Price Regulation

Ibn Taimiyyah was distressed by the repeated debasement of the coinage which occurred in Egypt under different Mamluk Sultans. He asked the Sultan to check erosion of the value of money, which caused such a disturbance in the economy. He opposed debasement in the currency and over-production of money. He says: "The authority should mint the coins (other than gold and silver) according to the just value of people's transactions, without any injustice to them".

Ibn Taimiyyah goes beyond analysis of just price and market mechanism to prescribe a detailed policy of price control by the state. The aim of price regulation, as we shall see, is to maintain fairness and enable people to satisfy their basic needs. Ibn Taimiyyah distinguishes "two types of price-fixing-unjust and invalid, and just and valid". Prohibited and unjust price-fixing is that which has been done in the wake of a price rise caused by the free play of competitive market forces -shortage of supply or increase of demand, as we said above.

Though Ibn Taimiyyah never uses the term "competition" nor mentions all the conditions of perfect competition in clear terms in anyone place, it is clear from his views on the functioning of the market, expressed at different points in Al-Hisbah, that he had at least some of the conditions of perfect competition in mind. For example, he writes that "to force people to sell objects which it is not obligatory to sell, or restrict those from selling a permissible object are injustice 'and injustice is unlawful". This means people have full freedom to enter or quit the market. Ibn Taimiyyah advocates exclusion of the monopolistic element from the market and is therefore against any collusion between professional men or any group of sellers and buyers. He emphasizes knowledge of the market and the commodity, as the contract of sale and purchase depends on consent, "and consent requires knowledge and understanding". Homogeneity and standardization of product is advocated in his condemnation of adulteration of the product and of fraud and deception in its presentation for sale. He had a clear conception of a well-behaved, orderly market, in which knowledge, honesty and fair play, and freedom of choice were the essential elements.

But in times of emergency, such as famine, Ibn Taimiyyah recommends price-fixing by government and forced sale of essential commodities like foodstuffs. He says: "It is for the authority to compel a person to sell his goods at a fair price when people are in need of it. For example, when he has surplus food and people are faced with starvation, he will be forced to sell at a just price". According to him, compulsion to sell is impermissible without sufficient reason, but with such reason it is permissible.

In price-fixing a distinction must be made between local traders holding goods in stock and outside suppliers of those goods, as no price may be fixed on the merchandise of the latter. But they may be asked to sell as their fellow importers are selling. Price control would have an adverse effect on imported supplies, whereas for locally available goods price control need not, necessarily, harm buyers. As for pricing in emergencies (famine, war, etcetera), even modern economists accept that price regulation is more effective and successful in such conditions than others. The famous economist Paul A. Samuelson, for example, writes: "Patriotism is more effective in motivating people to brief acts of intense heroism than to putting up day after day with an uncomfortable situation".

He goes on:

"Such emergency measures work very well in emergencies but may create more and more distortions the longer they are in effect. Economists therefore tend to recommend that such direct fiat be reserved for emergency periods and not be squandered on minor peace time situations".

Imperfections of the Market

Apart from conditions of drought and war, Ibn Taimiyyah recommends price-fixing by the government whenever imperfections enter the market. For instance, if sellers (arbab al-sila) abstain from selling their goods except at a higher price than the normal one (al-qimah al-ma'rufah) and at the same time people need these goods, they will be required to sell them at the "price of the equivalent".

An obvious example of imperfection in the market is that of monopoly in food and similar goods. In such a case, the authorities should fix the price (qimah al-mithl) for their sale and purchase. A monopoly-holder should not be left wholly free to exercise his power; otherwise he will set a price in his own favor, threatening injustice (zulm) to people.

At this point, Ibn Taimiyyah describes a basic principle for the removal of injustice: "If abolition of the whole of injustice is not possible, one is obliged to eliminate it to the extent he can". That is, if monopoly cannot be prevented, it must not be left to victimize others. Hence, price regulation becomes inevitable.

In the Middle Ages, Muslims were so much against hoarding and monopoly that they considered dealings with monopoly-holders to be a sin. We find a number of questions in Ibn Taimiyyah's fatawa in which his opinion is sought about the validity of this attitude. Although against monopolies, he allows the buyers to purchase goods from monopoly-holders because in the event of prohibition, the people would face hardship. Instead, he advocates price-fixing by the state.

He does not allow sellers to make agreements to sell at predetermined price nor buyers to combine so that they form one party, in order to obtain commodities at a lower price -a case similar to monopsony.

Ibn Taimiyyah also opposes price discrimination against a buyer or seller who does not know the price prevailing in the market. He says:

"A seller is not allowed to charge an exorbitant price, not common in the society, from an unaware person (mustarsil) but must sell his goods at the customary price (al-qimah al-mu'tadah) or near to it. If a buyer has been charged such an exorbitant price, he has the right to review his business contract. ...A person known to discriminate in this way should be punished and deprived of the right to enter the market".

His opinion is based on a saying of the Prophet, peace be upon him, quoted as: "To charge a very high price from an unaware person is usury (ghaban al-murtasil riba)".

Consultation for Price-Fixing

It should be noted that even those who permit price control in all cases do not favor an authoritarian fixing of prices. They allow it after negotiation, discussion and consultation with the people concerned. In this connection, Ibn Taimiyyah explains a method proposed by one of his predecessors, Ibn Habib. According to him, "the Imam (authority in charge) should call a meeting of market representatives (wujuh ahl al-suq). Others also should be admitted to the meeting so that they could verify their statement. After negotiation and investigation about their sale and purchase, he should persuade them to a price that can support them as well as the common people. Thus they all might agree. Price cannot be fixed without consent and agreement". To explain the purpose of this idea of forming a committee for consultation, he quotes another jurist, Abul' Walid, who says:

"The logic behind this provision is to find out, in this way, the interests of sellers and buyers and fix a price that should bring advantage and satisfy the needs (of the sellers) and that would involve no embarrassment for the people (the buyers). If a price has been imposed without the consent (of the sellers) leaving them no

profit, such a price would be corrupt, foodstuffs would be concealed and the people's good would be destroyed".

He points out clearly the disadvantages and dangers of arbitrarily fixed prices which do not enjoy popular support -for example, black markets or grey markets, or surreptitious down-grading of the quality of the goods sold at the fixed price. Such fears were expressed also by Ibn Qudamah. The same dangers are discussed by modern economists. There is no doubt that these dangers can be reduced, even removed, if prices are fixed by mutual consultation and by creating a sense of moral obligation and dedication to the public interest.

Price Regulation in the Factor Market

There remains the important question of what, if anything, Ibn Taimiyyah said about controlling the prices of factors of production. In fact, in this market, he applied the same rule as in the goods market. He says: "If people are in need of the services of artisans and cultivators and they refuse to offer them or create some sort of imperfection in the market, the state should fix their prices. And the purpose of this price control is to protect the employers and employees from exploitation of each other". What Ibn Taimiyyah said relates to labor but the same might be said regarding other factors also.

Money and Monetary Policy

Nature and Functions of Money

The two important functions of money -measurement of value and medium of exchange -are especially mentioned by Ibn Taimiyyah in his discussion of the nature and functions of money. He says: "*Athman (sing. thaman, that is, price or that which is paid as price, money, etcetera) are meant to be measurement of objects of value (mi'yar al-amwal), through which the quantities of objects of value (maqadir al-amwal) are known, and they are never meant to be consumed*".

By this statement he clearly means that the essential function of money is to measure the value of goods and to be paid in exchange for different quantities of goods. His disciple, Ibn al-Qayyim, states the same fact more clearly: "Money and coins are not meant for themselves but they are meant to be used for acquiring goods (that is, they are a medium of exchange only)". How close that formulation is to the one that appeared more than six hundred years later in An Outline of Money: "*The essential characteristics of money, which sets it apart from all other substances, is that it is not desired by itself. It is, in the fullest sense, a medium or means, or mechanism of exchange*".

Since Ibn Taimiyyah considers the main function of money to be a medium of exchange, he is against trade in money because it diverts money from doing what it is meant to do. If money must be changed for money, the exchange must be completed simultaneously (taqabud) and without any delay (hulul). In this way a man will be able to use money as a means for obtaining his requirements. If two persons exchanged money for money, with one of them paying cash while the other promises to pay later, then the first person will not be able to use the promised money for transaction till he is actually paid. This means a loss of opportunity. In Ibn Taimiyyah's opinion this is the reason why the Prophet forbade such transactions.

Debasement of Currency

Ibn Taimiyyah was distressed by the repeated debasement of the coinage which occurred in Egypt under different Mamluk Sultans. He asked the Sultan to check erosion of the value of money, which caused such a disturbance in the economy. He opposed debasement in the currency and over-production of money. He says: "The authority should mint the coins (other than gold and silver) according to the just value of people's transactions, without any injustice to them".

It appears he has some idea of the relation between quantity of money, the total volume of transactions, and price level. What he is saying is that the volume of fulus (copper currency) should be in such a proportion to the volume of transactions that just prices are ensured. As the passage quoted below shows, he considered it necessary that the intrinsic value of coins, that is, the value of the metal, should patch their purchasing

power in the market so that no one (including the ruler) could profit by either melting the coins and selling the metal or by converting metal into coins and putting them into circulation.

Ibn Taimiyyah advises a ruler "not to start business in money by purchasing copper and minting coins and thus doing business with them, neither should he invalidate the money in the people's possession and mint other kinds of coins. Rather; he should mint coins of real value without aiming at any profit by so doing, and while keeping in view the public welfare (al-maslahah al-'ammah); he should pay the salary of workers from the public treasury (bait al-mal). Without doubt, trading in money means opening a great door of injustice for the people and of devouring their wealth by false pretenses".

It should be noted that some of the Mamluk Sultans were involved in the practice which Ibn Taimiyyah refers to as "trading in money". They did not depend only on the domestic supply of copper but also imported it to mint coin. And naturally all the evil consequences of that action were seen in the economy.

Ibn Taimiyyah asks the ruler not to demonetize the currency in the people's possession, and, if needed, to mint more money of real value, without making any profit for him. He specifically prescribes that any such minting costs should be met by the public treasury. For example, to mint coins with a face value greater than their intrinsic value and then buy with them the people's gold or silver or other valuable commodities would be a kind of debasement of currency and result in inflation and counterfeiting. He considers the trade in money to be an injustice (zulm) to the people and against the public interest. But he does not elaborate on this. If we analyze what he says, the following points become clear:

1. Trading in money encourages counterfeiting and people lose confidence in the currency. This results in inflation.
2. Lack of confidence in the stability of value of the currency discourages long-term contracts and results in injustice to people with fixed incomes, for example recipients of pensions, renters, etcetera.
3. Internal trade is hindered by frequent changes in currency and the ratio between coins. Traders not only get bad money for their merchandise, the value of their earned income also decreases. Therefore, the incentive to enter or continue in trade is destroyed.
4. Frequent debasement of currency hinders foreign trade. Good merchandise from abroad is not brought into a country in which money is debased as the merchants prefer to sell their goods in those countries where they receive sound money.
5. Precious metals leave the country, destined for where they can command a higher value.

Ibn Taimiyyah's recommendation that the wages of workers should be paid from the public treasury (bait al-mal) (and not out of money minted for this purpose) is very significant. Payment from the mint means an increase in the money supply. Minting money (other than gold and silver) to meet government expenditure is similar to present-day deficit financing. Payment from the public treasury means using the money already in circulation, accruing to the treasury through kharaj and other revenues. This will not have the inflationary effect that the use of newly minted money would have.

Bad Money Drives out Good Money

Ibn Taimiyyah mentioned the idea which, in the West is attributed to Thomas Gresham in 1857 and known as Gresham's Law. The law simply states that where two coins have the same nominal value but are made from metal of unequal value, the cheaper will tend to drive the other out of circulation. The good money is hoarded, melted or exported -whichever is more beneficial. Especially under bi-metallism, when the mint ratio differs from the market ratio, Gresham's Law operates internationally and good money migrates towards those countries where it is more valuable. This happened in America during the period from 1792 to 1834, when the United States maintained an exchange ratio between silver and gold 15 to 1, while the ratio of European countries ranged from 15.5 to 1 to 16.6 to 1. The result was that gold flowed out and silver flowed into the United States.

Ibn Taimiyyah's description of the law is as follows:

"If the ruler cancels the use of a certain coin and mints another kind of money for the people, he will spoil the riches (amwal) which they possess, by decreasing their value as the old coins will now become merely a

commodity. He will do injustice to them by depriving them of the higher values originally owned by them. Moreover, if the intrinsic value of coins are different it will become a source of profit for the wicked to collect the small (bad) coins and exchange them (for good money) and then they will take them to another country and shift the small (bad) money of that country (to this country). So (the value of) people's goods will be damaged".

In the above statement, Ibn Taimiyyah mentions that effect of the introduction of bad money on people's previously earned money -income. If the old coins are demonetized, they will be treated as a commodity that may not have the same value as when it was used as money. On the other hand, people will get a lower price for their goods in terms of the new money. In the last lines, he describes the rule now known in economics as Gresham's Law. But he mentions only the flight of good money abroad and says nothing of its disappearance due to hoarding or melting.

Oresme's Treatise

Ibn Taimiyyah's views about money are stated very briefly. But if fully explained and developed, they would make a substantial treatise. Ibn Taimiyyah was far ahead of his time. We find in his work ideas whose formal introduction into economics had to wait centuries. It is interesting to compare his views regarding money with those of Nicole Oresme (1320-1382), whose treatise on money is considered to be the first treatise entirely devoted to an economic problem. But, as Schumpeter explains: "It is mainly legal and political in nature and really does not contain much strictly economic material -in particular, nothing that was not current doctrine among the Scholastics of his time".⁸⁸ Nevertheless, it has its own importance, especially as it appeared in a period when economics had not become an independent subject, and writings such as Oresme's proved to be the foundation for later works.

Oresme was born in the last days of Ibn Taimiyyah, but in a very different place -far away from Syria -they lived in different environments and spoke different languages. Oresme could not have been aware of Ibn Taimiyyah's writings or even have heard his name, as the communication or cultural exchange between two remote nations was then neither speedy nor common.

Oresme first describes the nature and purpose of money. Then he discusses the materials to be used as money. According to him, the material from which money is made should be neither too scarce, nor too plentiful. Gold and silver are suitable. Where these two metals do not suffice, then money should be made of alloy or simply of base metals. He treats the problem of alteration of money in detail. Alteration should not be made in monetary systems except under conditions of grave necessity or for the clear advantage of the whole community. The rest of his treatise is concerned with the problem of alteration in one way or another. He distinguishes five different types of alteration of coin. The profit from alteration or debasement is unjust because it is made at the cost of the community that owns the money. The alteration will tend to lessen the quantity of the monetary material in the country because gold and silver will go abroad where they command higher prices -a concept similar to Gresham's Law. He discusses the different bad effects of alteration and debasement on the economy. He bestowed the right to devalue the currency of the community rather than on the price.

The Role of State in Economic Life

Ibn Taimiyyah, like most Islamic thinkers, regarded the institution of government as indispensable. Describing the need for a state, he says: "It should be noted that to regulate the affairs of people is one of the most important requirements (wajibat) of the religion (al-din). Really speaking, al-din cannot be established without it. The well-being of the sons of Adam cannot be accomplished except through a well-organized society (ijtima; because they are in need of one another; and for such a society, a ruler is indispensable".

In Ibn Taimiyyah's view, the authority exercised by the state is not absolute. It is a trust (amanah) from Allah, and it is to be exercised in accordance with the terms laid down in the Shari'ah.

Eradication of Poverty

According to Ibn Taimiyyah, the "eradication of poverty" is an obligation of the state. Unlike certain medieval philosophers and many religious thinkers, Ibn Taimiyyah does not praise poverty. In his view, a man should seek prosperity and independence, since these are necessary for the fulfilment of a number of obligations and religious duties. If an obligation cannot be met without certain means, then acquiring these means also becomes an obligation.

It is the duty of the state to help people better themselves financially. Listing the heads of public expenditure, he writes:

"There is a general consensus that whoever is unable to earn sufficiently must be aided with money to suffice him, no matter if he appear as a traditional beggar, or an army man or trader, an artisan, or a farmer. Revenue from poor-due (sadaqah) is not specific for any one kind of such persons. The artisan whose opportunity to work is not adequate or the trader whose trade is not adequate, or the army man whose land-grant (iqta; is not adequate....all have a claim upon that revenue".

We may properly infer from what Ibn Taimiyyah has said that the state's responsibility does not end with the provision merely of subsistence income and minimum living standard. It must strive to provide for its people a good living standard and help them to become independent. The prohibition of interest, the institution of zakah, of kaffarat (financial penalty on certain offences), voluntary giving (al-sadaqat al-nafilah), grants ('ataya) by the government, the obligation to spend on kinsmen and relatives, the rights of one's neighbor, the encouragement to work and do business and the condemnation of idleness -all these elements of Islamic principles or prescription are directed towards the removal of poverty.

According to Ibn Taimiyyah: "It is the best of deeds for the authorities to differentiate between the deserving and undeserving and to do justice in the distribution of means of livelihood and of public offices". Redistribution of income between rich and poor to just and equitable levels is a specific responsibility of the state: "It is the duty of the ruler to collect money from where it is due and put it where it is just and proper to do so and never to deprive the deserving".

Of course, the aim of eradicating poverty is not served only by negative means or the redistribution of existing wealth; it demands also a commitment to wealth creation. Ibn Taimiyyah does not deal explicitly with this aspect of the problem; but what he does say -that the state has the right to oblige producers and workers to provide those goods and services which people need but which are in short supply -implies this quite clearly.

Regulation of the Market

The state has power to control prices or fix wages in the public interest. Ibn Taimiyyah does not favor price control in normal conditions because people are, in principle, free to sell their goods at what rate they like; compulsion in this matter would be an injustice and have adverse effects: traders may withhold merchandise or withdraw from the market in preference to selling at a lower price. Down-grading of product quality and black marketeering are also possible consequences. Unjust price-fixing may, in short, do the opposite of what is intended, making the situation worse for the consumer. But when high prices are a deliberately provoked imperfection in the working of the market, protecting the consumer may be impossible without price-fixing, and the state must do it. However, price-fixing must not be arbitrary; it must, instead, be decided through consultation, negotiation and discussion with the representatives of producers and consumers. Prices determined in this way will be more acceptable for all, and the harmful effects of price-fixing avoided.

Wage fixing may become necessary as part of the state's responsibility for resolving employer-employee disputes which generally relate to wages. Ibn Taimiyyah regards labour as a service carrying a market price, and therefore treats wage fixing analogously to price-fixing -his term is "pricing of labour" (ta'sir fi'l-a'amal).

As before, wage levels in principle must be left to market forces, that is, supply and demand, and mutual understanding. However, when people are in need of certain services and goods, but the owners of these goods and services refuse to supply them or they demand a higher wage than The just one be fixed by tile state. Monopsony is not a desirable condition. It is also the state duty to remove unemployment and provide jobs for those who are unable to do their own business or fail to get jobs. This Responsibility becomes more pressing in a society where the majority of the population depends on wage earning. Ibn Taimiyyah has written little on this issue, probably because unemployment has been a problem mainly since the industrial

revolution and had not assumed significant dimensions in his time. Nevertheless, we can infer that provision of employment is a state responsibility on the analogy that he considers it an offence for a producer or seller to create an artificial monopoly and prevent others from entering the market-that is, charges high prices on the one hand and on the other, prevents others from doing business. In this event, the State must intervene to remove the obstacles the monopolist seeks to put in the way of others.

Monetary Policy

The state is responsible for controlling currency expansion and for checking erosion of the value of money, both major causes of economics instability. Ibn Taimiyyah quotes a saying of the Prophet, peace be upon him, who warned against corrupting the currency of Muslims without any ground. This prohibition covers individual as well as state action. The state must, so far as possible, avoid deficit financing and unrestricted monetary expansion, because doing so results in inflation and creates distrust in the currency. Coins other than gold and silver also become price markers or measures of the value of goods. Therefore, the authorities should issue coins of just value, and never issue them as a form of business -- as, for example, by purchasing copper and minting coins with a view to profit through currency trading. Ibn Taimiyah clearly grasps the importance of monetary policy for economic stability. Money he regards as a measure of value and a medium of exchange; any measure that upsets these functions of money is hazardous to the economy.

Economic Planning

Economic development and independence are prerequisites for a stable state. An underdeveloped and dependent state is easy prey to the machinations of foreign powers and vulnerable to internal unrest. No government can neglect the need for overall economic development. One of the most effective means of achieving it is through economic planning. Like many other concepts, economic planning is a relatively recent idea. Not surprisingly there is no explicit reflection on it in Ibn Taimiyyah's work. But there are in his work certain ideas whose inevitable consequence is economic planning by the state. The most important one being Ibn Taimiyyah's treatment of industries like agriculture, weaving, etcetera, as socially obligatory. If voluntary action fails to supply enough goods to meet the people's need, the state has a duty to arrange for adequate supplies, which can only be done if the state keeps an eye on the working of the economy and stands in readiness to urge or arrange for increased production in the desired areas.

Some passages of Ibn Taimiyyah's book *Al-Siyasah al-Shariyah* and his fatawa reveal that he had this idea in mind when he suggests, for example, that "a considerable portion of public revenue should be spent on building of canals, bridges, roads, etcetera". He has written in several places that heirless property, unclaimed lost property and similar sources of state revenue should be spent on public utilities (*al-masalih al ummah*).

The state must also arrange for the education and training of its young so as to prepare its people to fulfill the society's needs:

"Although it is right to employ or appoint an incompetent person for a public office if he is the best of all 'available persons, it is necessary to make an effort for the training and preparation of men so that they acquire the essential qualifications needed for the performance of state and other affairs ...The principle is that provision of all those means is obligatory on which fulfillment of any obligation depends". Thus, if it is accepted, as Ibn Taimiyyah maintains, that it is the duty of the state to work for the spiritual and material well-being of the people, then it is also obligatory for the state to adopt all programs and plans needed to carry out this duty.

The Institution of the Hisbah and the Economic Functions of the Muhtasib

No discussion of the role of the state in the economic life of the society can leave out the institution through which a large number of economic activities were supervised and controlled, and any necessary intervention made, namely the institution of the hisbah.

The aim of the hisbah as defined by Ibn Taimiyyah, is to enjoin what is commonly known as good (al-ma'ruf) and forbid what is commonly known as evil (al-mungkar) in those areas where the authority of governors, judges or other specified public officers does not obtain or cannot reach.

The persons appointed for the role of muhtasib were of high moral integrity and competence in matters concerning the law and market and industrial affairs.

Through the hisbah, the state used to exercise a comprehensive socio-economic control on trade and economic practices, the most important being supervision of industry, professional services, and standardization of products, checks on hoarding, middleman ship and usurious practices. The muhtasib was also required to look after the people's social behavior, their performance of religious duties and municipal works. We shall describe briefly his economic functions.

Supply and Provision of Necessities. The muhtasib had to keep a check on the availability of essential goods (for example, foodstuffs) and services (for example, construction, cultivation, cloth manufacture, etcetera). In the event of any shortage of necessary services, the muhtasib was empowered, through the authority of the ruler, to direct their provision.

Supervision of Industry. In industry, the muhtasib's main duty was standardization of products. He was also authorized to impose a ban on harmful industries. A clear example is that of alchemy, through which the chemists produced deceitful and unsound goods. He could resolve industrial disputes arising between employers and employees, and if necessary fix the minimum wages. There is no specific reference regarding the muhtasib's authority to limit maximum working hours. But since we know that he had to see that no animal was overburdened or deprived of sufficient subsistence, we may infer that the fixing of maximum working hours did come under his jurisdiction.

Supervision of Services. Deception is perhaps easier in the case of services than goods. The muhtasib was authorized to check whether physicians, surgeons, pharmacologists, etcetera, were doing their jobs properly or not; and that they were not deceitful in their work. In the same way, teachers, grinders, inn-keepers, etcetera, were also regularly inspected by the muhtasib.

Supervision of Trade. The muhtasib had to supervise the market in general and different trade practices in particular. He had to check weights and measures, and product quality to ensure that merchants and agents did not resort to practices calculated to deceive the consumer about merchandise or the prices charged for it. He also made sure that the merchants did not indulge in any operation which was connected with the prohibited practices of interest and other usurious transactions. The muhtasib used to check the "interception" of supplies, potentially a most harmful practice. Ibn Taimiyyah and other writers who prescribed this duty of the muhtasib, support their opinion with a group of ahadith in which the Prophet, peace be upon him, has forbidden the purchasing of goods before they reach the market. Such "interception" can create artificial shortages and then exploit the needs of consumers.

Hoarding was also considered an offence subject to the intervention by the muhtasib. He was empowered to fix the price of the hoarder's goods, so cutting his hope of pushing up the price later on; or, he could force him to sell his goods at the prevailing price. The justification for this power of the muhtasib is the condemnation of hoarding by the Prophet, peace be upon him.

Apart from these activities, the muhtasib had the municipal function of ensuring that, in the building of houses or shops nothing was done prejudicial to public safety or which impeded traffic. Similarly, he had to oversee, in the interest of public safety, the location of industries and business. He was empowered to keep different industries apart if they offered some danger or nuisance to each other. For example, industries creating some smoke and pollution might not be allowed to set up beside pharmacies or cloth merchants. In general, "the muhtasib would persuade people to establish similar industries in one area."

There is no clear account of supervision of agriculture in works on the hisbah. This may be because the city was the centre of all kinds of social and economic activities, which gave rise to the problems with which the hisbah had to deal. Agriculture was a relatively simple function where malpractice was less possible. Ibn Taimiyyah's only reference to it is that if people were in need of the services of cultivators, the cultivators could be obliged to provide them, as was the case in other industries. Ibn Taimiyyah summarizes the muhtasib's religious, social and economic functions as follows: "The muhtasib shall order for the Friday

prayers, other congregational prayers, truthfulness, repayment of deposits, and he shall forbid bad things like telling lies, dishonesty, insufficient weight and measures, fraud in industries, trades and religious matters, etcetera".

In view of his many duties, the muhtasib could be assisted by a number of experts in different areas. He could also employ a number of other assistants to help him in the enforcement of his orders and" decisions.

In our own age, no single office can be compared with the hisbah. The work of the hisbah is now done by different ministries, and departments of ministries.

Public Finance

Ibn Taimiyyah condemned the unjust taxation and illegal sources of revenue of the period. The reason for it, he believed, was the unfair policies of the authorities and their indifference to the Shari'ah. In his book *Iqtida' al-Sirat al-Mustaqim* (Demands on the Straight Path), he complains that the authorities have invented different types of unjust policies for raising funds which are not legitimate; had they, instead, collected only what was just and put it to its proper use, they would never have needed to impose illegal taxes and duties.

It should not be inferred from this critique of the Mamluk authorities that Ibn Taimiyyah was absolutely against any tax beyond the Shari'ah taxes, such as zakah, 'ushr, kharaj, etcetera. He advocates other monetary obligations also if there are good external reasons for them and, of course, if the Shari'ah taxes are already in place. The extravagance of the rulers and their unnecessary expenditure -at the same time as the imposition of a number of non-Shari'ah taxes -led Ibn Taimiyyah to the conclusion that if the Shari'ah taxes had been applied and properly spent, they would have sufficed.

After an analysis of the treasury, Ibn Taimiyyah divides the revenue of bait al-mal into three main categories. The first category includes fai', zakah and the fifth of ghanimah; injunctions about these are public knowledge. The second category includes treasury revenue from other sources, for example, heirless property. In this category, some sources are agreed upon by all experts of jurisprudence and some of them are controversial. The third category includes all those revenues obtained without any right or excuse; all of these should, to the extent possible, be traced and returned to their rightful owners. An example of this category of revenue is confiscation by governors -who amass gifts and property from Muslims to which they have no right; another is revenue obtained from newly invented and improper duties. As we shall discuss later, Ibn Taimiyyah recommends that all such revenue should be spent on the welfare of Muslims, if the rightful owners cannot be located.

Tax Evasion:

Ibn Taimiyyah condemns injustice on the part of both tax payers and: collectors. He says: "Very often, injustice (zulm) is done by the authorities as well as their subjects, the former demand what is not justifiable and the latter deny what is due

He advises both parties to fulfill their obligations: "Both must pay what is due. The Sultan and his officials should give to every rightful person his due share and the tax collector and officer-in-charge should surrender the amount payable to him."

He forbids tax evasion especially when the tax is levied collectively on a group or community even when the tax is unjust. The reason for this is that, if a person evades his share of tax, that share will fall on the others in the group, who will thus have an even greater and more unjust burden to carry. He gives such taxes the name of *al-mazalim al-mushtarakah* (collective tyranny or injustice). He says that such people in groups who are unjustly forced to pay a certain amount must do so. The individual should either pay his own share in order to be considered just or voluntarily pay more than his share in order to be considered generous. He may not refuse payment of his share or seek to diminish it through bribery, etc, so that he increases the burden of others. Ibn Taimiyyah illustrates his point with the example of a Sultani tax, imposed on a village. Supposed ten thousand dirhams are levied on the village. Now if an individual of some means, or with connections to a lord or sheikh, can manage to get himself exempted, he will force his fellow villagers to pay more. This is plainly an injustice from him inflicted on others.

Justice in Injustice

Ibn Taimiyyah advises the taxing authorities to be just in their taxation procedures, even when the tax is an illegal one. They should impose the tax on everyone who is liable to pay it and make no exceptions or exemptions in lieu of favours or any other such consideration. The words he uses are interesting: *"Even though the tax is basically unjust (the taxing authority) must do justice in this injustice"*.

He should not multiply injustice by charging one person and not another, thereby increasing the burden of tax on the first. The reason behind this advice is a psycho-economic one: *"People might accept it if a thing is wrongfully taken from them (but taken) equally (from all). But they do not accept it if some of them are exempted"*.

In Ibn Taimiyyah's view, if improper exemptions are allowed, the weaker members of the society who lack influence and support will have to pay all the taxes while the stronger ones will get away with it altogether even though their property is larger than the others, who have paid. Ibn Taimiyyah warns that malpractice would cause disorder, the extent of which was known only to Allah. Indeed, he observed that such disorders were actually taking place, in his time.

Ibn Taimiyyah wrote *Al-Siyasah al-Shatayah* at the request of the then Sultan as a guide. This work gives an account of the heads of revenue and expenditure of an Islamic government. We have been unable to discover how far the Sultan was directly affected by this book and how far he reformed his treasury as a result of it. But it is known from the history of that period, that Sultan Nasir abolished a number of improper taxes and carried out a comprehensive land reform.

Public Revenue

Ibn Taimiyyah believes that all instructions given by the Shari'ah are based on justice, whether they relate to economic affairs or any others. The sources of government revenue prescribed by the Shari'ah, he believes, represent the middle way between two extremes. He presents three situations, giving the example of three types of ruler. One type of extremist ruler is very ambitious in worldly matters and he neglects the hereafter. He thinks that he can only sustain his rule by extravagant and enormous expenditure which necessitates his collecting money from improper, as well as proper sources. Thus he becomes both a thief and spendthrift; spoiling his hopes in this world and in the hereafter.

The second type of extremist ruler is of those who do fear God but think that the state can only be run by unjust methods by illegal methods, by illegal revenue and expenditure. He therefore refrains both from raising any revenue and from spending it: he desires only to keep himself away from it all.

The third and best type follows the middle course of those who are on the path of the prophet Muhammad, peace be upon him and his successors. He thinks money should be spent for the benefit of the people and to make easy the establishment of their religion and the necessary course of their worldly affairs. Rulers of this type are pious people who collect only that money to which the government has a right, who prove themselves mature, wise administrators, providing funds for the necessary and obligatory things and refraining from all that is prohibited.

Since sources the revenue had been discussed in detail in the works of his predecessors and since his intended focus was on principles, Ibn Taimiyyah does not go into much detail in his discussion of sources of revenue.

As we shall see, in classifying all sources of revenue, he has considered the nature of all the revenues collected by different sources and their expenditure, including all sources of income, other than *ghanimah* and *zakah*, under the heading *fai*'.

Ghanimah

Ibn Taimiyyah says that *ghanimah* (spoils of war) is that property which has been acquired from non-Muslims after a war, which is stated in the Surah al-Anfal. After quoting the relevant verse from the Qur'an and a few traditions that mention spoils of war as a source of income, he describes its distribution and disbursement.

Zakah

In his *fatawa* Ibn Taimiyyah explains that *sadaqat* are zakah charged on the property of Muslims. It includes zakah on crops, that is, tithe (*ushr*) or half of the tithe (*nisf al-ushr*) collected from crops and fruits; zakah on animals like camels, cows and sheep; zakah on merchandise and zakah on the two precious metals, gold and silver.

Zakah is the cornerstone of the fiscal system of an Islamic state. It is compulsory tax imposed on the rich members of the Muslim community. Ibn Taimiyyah says: "It is the right of people as *salah* (prayer) is the right of God". Thus it is a religious sanction too, which makes the realization of this income easy. The two main purposes of any tax -finance for the state, and reduction of the gap between rich and poor -are effectively fulfilled by zakah. Ibn Taimiyyah has emphasized this aspect of zakah. He says that *sadaqat* (zakah) are due in order to bring about equality. He infers his opinion from the Qur'anic verse that says (give to the poor) the average diet that provides for your family. At another place, he says that the basis of zakah is fellow-feeling (*mu'asah*). Perhaps this is the reason that the principle in disbursement of zakah is to spend it from where it has been realized on the have-nots of the city, unless there is a crying need to shift it to other places. According to Ibn Taimiyyah, zakah has been imposed on productive property -whether productive of itself, like livestock and crops, or productive by alteration or exchange like precious metals and trade goods. This provides an incentive to investment because in the case of wealth lying idle, there will be a fear that zakah would eat it up. But the fixed rate is such that incentive to work and invest is not suppressed. Ibn Taimiyyah has pointed out that the rate of zakah is fixed according to the labor involved in different goods. The greater the amount of labor involved in the procurement of an income, the lower the rate and vice versa. Thus the least labor is spent when a person finds treasure, in which case the highest rate is imposed, that is, one-fifth of the entire amount. The rate is one-tenth in case of crops irrigated by rainfall where the labor involved is ploughing the land and sowing seeds. The rate is one-twentieth where the land has to be artificially irrigated, as more work is involved. Finally, in the case of income that requires labor throughout the year, the rate of zakah is reduced to one-fortieth, for example, accumulation of gold and silver and merchandise.

The fact that labor, which is a very important economic factor, has been considered in fixing the different rates of zakah fulfils the requirement of justice, economy and equality. If the same rate were levied for all kinds of property, it would have created a disincentive to work. But Ibn Taimiyyah says nothing about the practical implications of this analysis. That is, if in a different time and place, trade or mines also can be shown to involve hard work like that involved in agriculture during the days of the early jurists, then can we, by analogy, amend the rate or subtract the cost before we assess zakah?

Zakah should be paid from the goods or money on which it is imposed. On the question of paying money in place of goods there are three opinions among scholars of Islamic jurisprudence. The Hanafi school allows it, without any condition, while the Shafi'i school totally rejects it. Ibn Taimiyyah takes a stand between the two extremes. According to him, sometimes it is good to pay in kind while at others, it is better to pay in money. He is more explicit in another place where he says:

"If payment in money is unconditionally allowed, the money-value of the commodity subject to zakah, may be understated (by the zakah-payers). Moreover, the spirit of zakah is fellow-feeling and equality which is better realized in payment of the same commodity on which zakah is due. But payment of money in lieu of commodity is permissible where it is difficult for the zakah-payers to provide it, or it is in the interest of zakah-beneficiaries to receive money, or it is otherwise required by justice".

Ibn Taimiyyah's views are based on sound economic considerations. In case of an inflationary trend in the economy, payment in kind is more likely to be in the interest of the beneficiaries. In a sound and stable economy, payment of zakah in kind or in cash may not make any difference. But insistence on payment in kind all the time could create difficulties for both zakah-payers and beneficiaries. It would involve costs of transportation, storage, etcetera. Ibn Taimiyyah takes a realistic view of the matter and leaves it for the authorities to adopt either of the two methods of collecting zakah according to the circumstances.

Fai' and Miscellaneous Income

Unlike ghanimah and zakah revenues which are earmarked for specific categories of people, the benefit of fai' extends to the entire population and even to future generations. For Ibn Taimiyyah, all revenue other than ghanimah and zakah fall under this category which includes the following, apart from booty received from the enemy without actual combat, for which the term fai' was first used.

1. Poll tax (jizyah) imposed on Jews and Christians.
2. Tribute paid by the enemy.
3. Gifts presented to the head of the state.
4. Custom duties or toll taxes imposed on traders of the enemy country.
5. Financial penalties.
6. Kharaj.
7. Unclaimed property.
8. Heirless property
9. Deposits, debts or usurped property whose actual owner is not known and which therefore cannot be returned.
10. Any other new source of income.

Contrary to some other Islamic thinkers, Ibn Taimiyyah does not limit the sources of income to zakah and other explicitly mentioned sources; he leaves the door open for new taxes, if necessary.

Ibn Taimiyyah does not discuss the sources listed above in detail, for the simple reason that they were well-known to the authorities of his time. Perhaps, the matter of public expenditure was more important to him, for he devotes the major part of his discussion to this aspect of public finance.

Before proceeding to his views on public expenditure, we note some particular points raised by Ibn Taimiyyah in regard to some of the sources of revenue he lists. He opposes the opinion of those jurists who think that jizyah cannot be imposed on Arab non-Muslims of Arabia. He argues that Shari'ah rules are general for all and there is no distinction of Arab and non-Arab in this regard.

According to him, the aim of financial penalties should not be to raise funds, but to abolish evils. If financial penalties are used to raise funds, this may help to diffuse the evils, and so contradict the motive and justification of the penalties.

He notes the differences of opinion on the question of whether kharaj and tithe ('ushr) should both be charged from a Muslim acquiring kharaji land or if he is liable only to kharaj. He quotes Imam Abu Hanifah's opinion that 'ushr is also charged on land; therefore both taxes may not be collected from the same land. The majority of 'ulama argue that 'ushr is due on the crop and kharaj is due on the land. Moreover, since the beneficiaries of zakah are different from the beneficiaries of kharaj, both can be charged. Their argument is also based on the fact that kharaj is imposed on all fertile kharaj land whether it reduces or not, while 'ushr is levied on grown crop only.

Collection and Administration

A passage from his fatawa shows that Ibn Taimiyyah was a strong supporter of budgeting and strict administration of finances. He says:

"The revenue in the trust of the head or ruler must be soundly administered in ways approved by the Book of Allah. Administrators should be appointed if there is no one to look after it ...An Inspector-general should be appointed to supervise all administrators and collectors according to need. Sometimes, this appointment becomes a most urgent and important need if in the absence of such an appointment, revenue may not be collected and spent properly. Because, when fulfillment of an obligation depends on other things, the latter also becomes obligatory; sometimes, the head himself may assume the portfolio of Inspector-general if the work is not excessive and he is able to run the department efficiently".

In brief, we may say that, according to Ibn Taimiyyah, the ruler has a free hand as regards organizing financial administration and control for the public good, learning from his own experience as well as from the experiences of others. In all cases, he must choose honest and able persons for the purpose.

Public Expenditure

The fundamental point of principle emphasized by Ibn Taimiyyah is that public revenue is a trust in the hands of the authority that should spend it in the best interest of the public according to the instruction of Allah. He says justice should be maintained among people regarding finance, as enjoined by Allah and His Messenger, and the managers of revenues have no right to distribute them according to their whim, as an outright owner has to distribute his personal property. Rather, they are only caretakers, viceroys and trustees, not owners. 1 According to him, the head of state has no more right to public revenue than a common citizen. He quotes the example of the second Caliph 'Umar bin Khattab who was asked to increase the expenditure on himself. The Caliph replied:

"Do you know the likeness of myself and these people? It is that of a group of people who are on a journey and who have gathered their belongings and deposited them with one person of their number to spend on them. How would it be proper for that man to prefer himself to them in their property?"

Ibn Taimiyyah forbids the ruler to make gifts to individuals beyond what they have deserved, to please his own whim or to make favorites, etcetera. He is also strictly against expenditure on evil institutions like prostitutes, singers, comedians. When spending public money, priority should be given to the most important items and the next most important and so on, in the context of the general welfare of Muslims.

The main heads of expenditure, in his view, are as follows:

1. the poor and needy
2. the upkeep of the army for jihad and defence;
3. the maintenance of internal law and order;
4. pensions, and salaries of officials;
5. education
6. Kharaj.
7. infrastructure; and
8. general welfare.

Of course, Ibn Taimiyyah does not mean that any public revenue may be spent indiscriminately of the above heads. As we have already mentioned, his division of public revenue into three categories is based on the differences of their sources as well as their beneficiaries. The first two types of revenue -ghanimah and sadaqat -have restricted heads of expenditure while the third is meant to cover all general expenditures of the state. We can look at this in a little more detail.

Distribution of Ghanimah

Ghanimah, which consists of movable property, would be divided into five parts. Four parts for those who were present in the battle, whether they actually fought or not, and the remaining one-fifth for the state; the beneficiaries of this fifth are mentioned in the Qur'an: "Whatever you take as spoil of war, a fifth thereof is for Allah and for the Messenger, and for the kinsman and orphans and the needy and the wayfarer, if you believe in Allah". The right of Allah and His Messenger does not mean that it is the personal property of the Messenger, but that, that portion be spent for public purposes.

As for immovable property, like land, Ibn Taimiyyah opposes Shafi'i view that the Imam must distribute it also. He says that depends on him; if he thinks that its distribution is advisable, he may distribute it following the example of the Prophet, peace be upon him, and if he 'thinks that the interest of the community requires not to distribute it, then he may do so following the practice of 'Umar -the second Caliph

Expenditure of Zakah

There is no controversy over the heads of expenditure of zakah because its beneficiaries are explicitly named in the Qur'an. Ibn Taimiyyah says that all Muslims have agreed that the disbursement of sadaqat cannot be varied from the eight heads mentioned in the Qur'an, namely (1) the poor (fuqara'); (2) the needy (masakin); (3) those who are engaged in collection and management of zakah (amilin); (4) those whose hearts are to be reconciled (mu'allafah al-qulub); (5) to free the captives (al-riqab); (6) the debtors (al-gharimin); (7) for the cause of Allah (fi sabil Allah); and (8) for the wayfarers (ibn al-sabil). Ibn Taimiyyah has given a brief description of each of these heads.¹⁶⁸ According to him, the first two refer to needy persons who have insufficient income; the differences between them is that one type begs while the other does not. A rich person or an able-bodied person capable of earning will not be given from zakah. "Workers on zakah" include collectors, caretakers and those engaged in maintenance of accounts, etcetera. Mu'allafah al-qulub refers to both Muslims and non-Muslims, rich and influential people who at the award of money, may become sincere to Islam instead of being hostile; such people may be prevented in this way from doing evil and then co-operate in the collection of zakah. This distribution of zakah to rich persons seems to be very unfair, but it is done in the larger interest of the community and is a form of expenditure to save the community from internal disorder. Al-riqab includes financial help to slaves who can obtain their freedom after paying a certain amount; and is also used to obtain the release of captives. Gharimun are those people who have no money to pay their debts, so with the zakah money, their debts can be paid. But if they become indebted as a result of vice, then they would not be helped unless they repent. Fi sabil Allah is expenditure for those warriors who are fully supported from other sources of public treasury. Some warriors would be provided with all expenditure of war -weapons, mounts and maintenance. Hajj is also included in sabil Allah according to one tradition. Ibn al-sabil is wayfarers who travel from city to city -such persons, even if rich at home but lacking sufficient means during their journey, will be given from zakah.

According to Ibn Taimiyyah, it is not obligatory to spend zakah on all the eight heads equally. Their share may be decided in respect of need and importance. If one head is more important than others, then more may be spent on it. He infers two criteria for distribution of zakah: fulfillments of the Muslims' need (sadd khallah al-Muslimin) and support to Islam (Mu'unah al-Islam). If a would-be beneficiary does not satisfy either of these criteria, he is not entitled to receive from zakah.

Ibn Taimiyyah is of the view that if the ruler is not just and he does not spend zakah revenue on its proper beneficiaries, people may refuse to pay zakah to him and they have a right to hand it directly to the beneficiaries. The reason for this is that the amount of zakah is fixed and its beneficiaries are also known; so, by paying them directly, the same objective is gained, whereas the mediation of an unjust rule may harm the interests of the beneficiaries. As regards other types of government revenue, Ibn Taimiyyah argues that it should be paid even if the rule is not just. This is because he regards the institution of government as inevitable, even though it may not be just.

Expenditure of fai' revenue

The heads of expenditure of the third category of public revenue -in which Ibn Taimiyyah includes all types of incomes other than ghanimah and zakah- are as numerous as the economic duties of state. It is a fact that the expenditure side of public finance has received very little attention from economic thinkers until recently. As Dalton puts it: "English economists as a body have had surprisingly little to say concerning the principle of public expenditure". As opposed to this, Ibn Taimiyyah paid considerable attention to public expenditure, and rightly so, as the public authority's expenditure determines the amount of its necessary income. Broadly speaking, we may distinguish two main objectives of public expenditure from his discussion of the subject:

- a. to preserve the social life of the community against violent attack, whether internal or external; and
- b. to improve the quality of social life.

Expenditure on defence

One of the prime duties of the state is to defend its people from external attack. Even in the modern age, a sizable portion of public expenditure of various governments is directed to this end. In the age of Ibn Taimiyyah, defense was of the utmost necessity, in the wake of the crusades and Mongol attacks. He therefore puts great emphasis on expenditure on the army and auxiliary forces. Aside from zakah and ghanimah, revenue from fai' should be spent on them. In one sense they are the most deserving of fai'

strictly defined (that is, income obtained from the enemy without actual income). War-widows and their children will also be supported from public revenue.

As for internal peace and security, Ibn Taimiyyah stresses that fai' income should also be spent on the salaries and wages of those who guard the territory. An example of such expenditure is the amount dedicated to "reconciliation of hearts". According to him, such money can be given both to Muslims and non-Muslims, so that they might accept peaceful co-existence and mischief between them be avoided. Expenditure on police and other peace-keeping forces may easily be included in this category, or they may be counted with the administrative and ministerial machinery of government.

Other heads of expenditure

As we have seen above, defence is so important that it should be financed both by ghanimah and zakah as well as by fai'. We have seen also that the needy and poverty-stricken people should be mainly supported by one-fifth of ghanimah and zakah revenue. Social security has a high priority in a welfare state. Ibn Taimiyyah suggests that if zakah and ghanimah do not suffice for the needy and the poor, they should be supported from fai' revenue. The basic principle is to satisfy want and fulfill need.

The other heads of government expenditure, as described by Ibn Taimiyyah, are:

- a. expenditure on governors, ministers and other government officials - inevitable for any government - must come from fai' revenue.
- b. maintenance of justice is also one of the important functions of the state. According to Ibn Taimiyyah, the state has to arrange for it and judges and qadis must be paid from the public treasury.
- c. to help its people become good citizens, the state must provide educational facilities. Those who engage in teaching and guide people in religious matters or devote themselves to learning should be supported from public revenue.
- d. public utilities, infrastructure and economic tasks not generally undertaken by individuals, should also be carried out by the government. Ibn Taimiyyah suggests that roads, canals, bridges, etcetera, should be constructed from fai' revenue.

This of course is only a tentative list of the items of public expenditure, and is by no means complete. In principle, fai' revenue is to be spent on every sort of welfare project - which projects have priority is left to the discretion of the ruler, but public health, child allowances, pensions and other forms of social security, price subsidies, the promotion of industry and commerce, postal and transport services, etcetera, must figure significantly. The principle laid down by Ibn Taimiyyah regarding choice of priorities is to start from the most important and work downward, with preference for productive expenditure above unproductive. Since the poor and the needy have a large share in zakah and a fifth of ghanimah, in fai' revenue, other social and welfare projects should be given preference. In the event that revenue from zakah is not sufficient and revenue from fai' leaves no surplus, additional funds may be raised, as we shall see shortly.

Analytical Insights

Ibn Taimiyyah's discussion of expenditure is fuller than that of income. His division of public income into three categories corresponds to a like division in categories of public expenditure. He forbids tax evasion and advises authorities to be just in imposition and collection of taxes, even if illegal taxes, so that the sacrifice is equal. He warns against the consequences of discrimination and injustice in tax imposition.

Of the sources of income enumerated by Ibn Taimiyyah, the most important is zakah, but the items of expenditure from it are limited. The income from ghanimah is uncertain, and can be expected only in the case of a war with non-believers. The third source of income, that is, fai', which includes poll taxes, taxes on land and all miscellaneous taxes may not prove to be sufficient at all times for a government for its defence and development expenditure. Now, the question is whether the state may impose new taxes and demand more money over and above zakah. The issue has been a very controversial one. One group of thinkers believes that after payment of zakah, a man has no monetary obligations to the state, and the state has no right to charge any new amount except in the most grave emergency, such as war, when the bait al-mal is without funds. Ibn Taimiyyah does not agree with this opinion. He argues that the necessity of contribution to war effort is very clear, even when the ruler is not very just. The approach is the common-sense one that it

is wiser for those who have the means, to contribute to war effort and pay their own rulers, though corrupt, for their own defence, than to allow an enemy to take all of their property unrightfully. Apart from traditions that seem to support the view that any taxation other than zakah is unjust except in the case of war, the proponents would argue that revenue from sources prescribed in the Shari'ah is adequate to meet the financial needs of the state and war is the only emergency that may require unusual finance. They had observed that heads of state were extravagant and most of their expenditure was not for public welfare. This is clear from the stand taken by Imam Nawawi (1223-1277) who refused to give a legal ruling in favour of imposition of new taxes, at the request of the then Sultan Zahir Baibars, unless he surrendered all ornaments owned by his family and household to the bait al-mal and desisted from extravagance.

Ibn Taimiyyah, however, since he prescribes a number of duties for the state and is aware of the possibility of financial deficiency, holds firmly to the view that there may legitimately be other financial obligations upon Muslims apart from zakah. His statement that people should help each other in the matter of food, clothing and shelter; that the head of state should take this responsibility and he can oblige them to do it favors further taxes if needs cannot be met from the regular income of the state. He strongly criticizes the thinkers who deny the right of the state to impose new taxes. He says that those pseudo-jurists with imperfect knowledge who have denied the obligation imposed by the Shari'ah and who believe that "there is no right in one's property except zakah is a general rule, must be unaware of the tradition reported by Fatimah in the book of Tirmidhi that there is a claim on one's property other than zakah. Ibn Taimiyyah's synthesis of the two apparently contradictory traditions is most impressive. He says that zakah and obligations other than zakah are due on one's property for two different reasons. The reason behind the imposition of zakah is the very possession of property itself -above a certain minimum. It is therefore true that there is no right on one's property by reason of having property except zakah, which is thus, in the modern expression, a wealth tax. As for financial obligations other than zakah, the reason for these is not the mere fact of property or wealth above a certain minimum, but the emergence of need in the society. For example, expenditure or other help to relatives in time of calamity, etcetera. In such cases, property is the enabling condition, not the basis of financial obligation. Each must contribute according to his means. Thus, it is clear, for Ibn Taimiyyah, that there are rights other than zakah when needs arise in the society, a positive response to which the Shari'ah has stressed irrespective of the level of one's wealth. Imposition of zakah is due to the existence of wealth in a certain amount and it has to be paid even if there is no beneficiary of zakah in that city, when it must be spent elsewhere.

Before Ibn Taimiyyah, no other thinker had so strongly advocated financial obligation other than zakah, except Ibn Hazm (994-1064), who says that it is the duty of the rich of every country to support the poor, and that the ruler has a right to force them to do so, if zakah and other public revenue is not sufficient.